IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE THIRD DAY OF NOVEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

And
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 2869 of 1999

Between:

Sri Rama Picture Place, rep. by its Managing Partner Sri Pentakota Radha Krishna, 48-14-71, Nakkavanipalem Junction, Visakhapatnam

..... PETITIONER

AND

Union of India, represented by the Commissioner of Central Excise, New Customs House, Port area, Vishkapatnam.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue any writ, order or direction more particularly one in the nature of Writ of Mandamus declaring that the demand made by the respondent for collection and payment of services tax for the purpose of exhibition or display being done through advertising agencies, which were already registered under Section 69 of Finance Act, 1994 for the purpose of service tax, and who have been collecting and paying services tax for the purpose of advertisement including preparation and exhibition, as illegal arbitrary, capricious, without jurisdiction and in violation of principles of natural justice and against the spirit of tax law as it amounts to double taxation and consequently to direct the respondent not to demand and collect the Service tax from

the petitioner for exhibition of advertisements received through advertising agencies referred to above.

Counsel for the Petitioner: SMT.N.(P).ANJANA DEVI and Sri P. SATYANARAYANA

Counsel for the sole Respondent: MR.ARAJASHEKAR REDDY (SC FOR CG)

The Court, made the following:

Oral order: (Per: The Hon'ble Mr. Justice Bilal Nazki)

Learned counsel for the petitioner submits that the petitioner is not pressing the writ petition. Recording the submission of the learned counsel for the petitioner, the writ petition is dismissed as 'not pressed'. No costs.

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BILAL NAZAKI, J

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S. ANANDA REDDY,J

Dt. 03-11-2004

Pvks/*

To

1. The Commissioner of Central Excise, Union of India, New Customs House, Port area, Vishkapatnam.

2.2CD copies

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